

**Illinois Department of Revenue
Regulations**

Title 86 Part 280 Section 280.125 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 280
HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

Section 280.125 Penalties, Interest and Procedures

All penalties (both civic and criminal), provisions concerning interest and procedure (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Home Rule Municipal Service Occupation Tax Act as under the Service Occupation Tax Act.

(Source: Amended at 15 Ill. Reg. 6290, effective April 11, 1991)